

REPORT DIGEST

ILLINOIS BOARD OF ADMISSIONS TO THE BAR FINANCIAL AND COMPLIANCE AUDIT FOR THE YEAR ENDED SEPTEMBER 30, 1995

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Our report disclosed no material compliance findings. The Board is commended for maintaining effective fiscal controls.

AUDITORS' OPINION

In the opinion of our auditors, the financial statements of the Board of Admissions to the Bar were fairly stated in all material respects as of and for the year ended September 30, 1995.

WILLIAM G. HOLLAND, Auditor General

WGH:GSS:pp

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	0	0
Repeated audit findings	0	0
Prior recommendations implemented	N/A	N/A

SPECIAL ASSISTANT AUDITORS

Grant Thornton served as special assistant auditors for this audit.

{Expenditures and Activity Measures are summarized on the reverse page.}

ILLINOIS BOARD OF ADMISSIONS TO THE BAR
FINANCIAL AND COMPLIANCE AUDIT
For The Year Ended September 30, 1995

	1995	1994
●Total Revenue (accrual basis)	\$1,201,104	\$1,142,319
Examination fees	1,007,100	1,002,750
Foreign license fees	76,300	58,150
Interest income	60,054	39,319
Registration fees	57,650	42,100
●Total Expenses (accrual basis)	\$ 997,500	\$ 978,592
Board appointee fees, salaries, wages, and payroll taxes	293,885	348,029
Examinations purchased	147,600	147,085
Examination grading	67,289	65,477
Examination administration	125,225	108,609
Admission ceremony	15,196	13,040
Rent	78,787	74,610
Restructuring costs	34,000	0
Insurance	53,705	51,053
General operating	161,017	143,287
Interest expense	12,280	14,394
Miscellaneous expense	8,516	13,008

SELECTED ACTIVITY MEASURES	FY 1995	FY 1994
●Number of Exams Written		
February	814	791
July	<u>2,294</u>	<u>2,312</u>
Total	<u>3,108</u>	<u>3,103</u>

AGENCY DIRECTOR
During Audit Period:Jan Hefti, Director of Administration Currently:Jan Hefti, Director of Administration